mained unsaid, that from 1868 until to-day, we have made no step forward in linking together the different Provinces, in micking the ties of mutual respect and affection stronger be tween the various parts, or in building up these elements which go to make a nation. In concluding the statement which, by the kind indulgence of this Honse I have been permitted to make and which, I must say, has been listened to with such kind attention by hon. gentlemen on both sides, allow me to add that I believe Canada now, having attained her majority of twenty one years, has, as I saidat the opening of my remarks, a record which can be regarded with just pride and admiration. Looking back upon her progress during the past 21 years, we can be filled with the fullness of hope for her progress in the untrodden future, confident in the vastness of her resources, in the intelligence and commercial fibre of her people, in the enterprise of her business men, and in the great facilities for commerce, which, thanks to the generous expenditure of this people and the Government are found in those great lines of communication which permeate all parts of the country—resting upon these and their certain influences and effects, I believe that Canada, to-day, can look forward to a future full of peace, of plenty, and of continued prosperity. So far as I am concerned, as a citizen, and I hope not an unobservant citizen, of this country and of the course of her past history, and as a lover of my country, wishful for her peace and prosperity, for her best and safest political status, I believe that we have have every reason to be fond of and to look with pride on Canada. Whether we be Frenchmen or Englishmen or Scotchmen or Irishmen or Swedes or Icelanders or Mennonites, the welding progress is at work, and every day we are becoming more truly Canadians in heart and centiment, attached to our country, confident in its resources, and hopeful of its future. In moving that you do now leave the Chair and that the House go into Committee of Supply, I beg to state that although a great many representations have been made to myself as Finance Minister and to my colleague the Minister of Customs, with reference to changes and readjustments of the tariff,—many of which have had some merit in themselves and others of which seem to have had little merit, so far as commending themselves to our attention for change or re-adjustment was concerned,-I have made the statement which I made to-day upon the basis of the present tariff arrangements, feeling certain that if upon fuller consideration of some few points which yet remain to be decided, any re-adjustment or change may take place, it will not be of a character and importance to materially alter the statement which I have made or change the basis to any large extent of what we may hope to receive from the different revenues of the country.

Sir RICHARD CARTWRIGHT. In much that has been said, I am glad to say I agree with the hon. Minister of Finance; and as no doubt it will promote the harmony of this evening, that I should do so, I will first enumerate the points on which I agree with him, before it becomes my unpleasant duty to insinuate certain doubts which exist in my mind as to the perfect accuracy of his statement in other respects. First of all I agree entirely with the hon. gentleman in saying that if you dwarf the aspirations of a young and growing people like ours, you are sure, as the hon. gentleman has rightly said, to do it an infinite injury; and I append to that the rider that you will do exceedingly great injury if you refuse to a young and rising people, the right, under proper conditions, to make its own treaties and to appoint its own negotiators. I agree also with the hom. gentleman to the fullest extent that it would be most desirable that we should link together the various sister Provinces of this Confederation in the closest bonds of Mr. FOSTER.

union. No man can feel that more intensely than I, but I beg leave to doubt whether the facts disclosed in our own records, to which I took occasion to call the attention of this House and the country some few months ago, such facts as that by the last census we possess persons natives of Ontario there were settled in the Maritime Provinces only 748 while on the other hand, twenty-five years ago there were 7,600 natives of the Maritime Provinces to be found in Ontario alone and in 1881 the number had been reduced to 7,200—I beg leave to doubt if facts like these are altogether indicative of that close and cordial and intimate union, which I, as well as the hon, the Minister of Finance, so much desire to see. I agree entirely with the hon. gentleman that the value of every financial statement depends to a very great degree on the accuracy of the estimate which the Minister of Finance, for the time being, shall be able to make of the expenses of the year to come, and I propose a little later on to give this House some very remarkable illustrations of the marvellous accuracy that has been attained during the last few years by the hon, gentleman's predecessors in that particular. I will add that another most valuable index of the value of a financial statement consists in the honesty with which the public accounts for years past have been prepared and the accuracy with which the items properly chargeable to income are charged to that account and not to capital. With respect to the volume of trade, I am entirely in accord with the hon. gentleman that you must consider value as well as quantity. But the hon, gentleman, not being as old a member of the House as some of the rest of us, is not aware that I spent tedious hours in endeavoring to teach the hon. gentlemen beside him that elementary truth eleven years ago; but I preached to deaf ears, and could not convince those hon. gentlemen, (though the proof was clear and incontestable) of that simple elementary fact, the truth of which the hon. gentleman has now discovered, that you must take value as well as quantity into account in estimating that. I advise him to extend the educational process, he has begun, and try to convince the hon. gentleman on his right, and the hon. gentleman on his left, of that truth, of which I was not able to convince them. So I agree with him that it is quite fair, in discussing deficits, to consider that the large amount which is put to sinking fund may be fairly reckoned as a matter of offset but when I expounded that doctrine in 1877-78, I was met by the colleagues of the hon, gentleman with shouts of derision; and again I urge upon the hon. gentleman the expiency of instructing his colleagues on the right and on the left in that elementary principle of finance. We all admit on this side of the House, and we all agree, not merely in principle, but in practice, and when we were in power, we put our principles into practice; that it is most grossly unfair that a poor man should pay more taxes than a rich man, in proportion to his means. Why, that is the fundamental principle of our opposition to the hon. gentleman's protective tariff. Every specific duty which he lays on, pro tanto, is an injury and an injustice, and does inflict a heavier tax on the poor man than on the rich man. When I look around the House, and see that probably my hon, friend himself, probably myself and probably my hon. friends around me are wearing garments which came into this country at a tax of 20 per cent., whereas our poorer neighbors have to pay 30, 40, 50 and even 60 per cent, for their garments under the present tariff, I agree with the hon. gentleman that it is most grossly unfair that poor men should be compelled to pay twice and even three times as much as rich men pay, as they do under the present tariff. I agree again with the hon. gentleman that all over the world the rate of interest has fallen, immensely within the last few years, and also in the fact, which he did not state so clearly, though no doubt a gentleman of his intelligence saw it, that it is therefore that to-day